

BUTZEL LONG, a professional corporation  
380 Madison Avenue, 22<sup>nd</sup> Floor  
New York, New York 10017  
(212) 818-1110  
Barry N. Seidel  
Eric B. Fisher  
Katie L. Cooperman

*Attorneys for Reorganized Debtors*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

---

In re	)	Chapter 11
DPH HOLDINGS CORP., <i>et al.</i> ,	)	Case No. 05-44481 (RDD)
	)	Jointly Administered
Reorganized Debtors.	)	

---

**REORGANIZED DEBTORS' SUPPLEMENTAL REPLY  
WITH RESPECT TO PROOFS OF ADMINISTRATIVE EXPENSE  
CLAIM NUMBERS 18966 AND 18967**

**(AKZO NOBEL COATINGS, INC. AND AKZO  
NOBEL INDUSTRIAL COATINGS MEXICO S.A.)**

DPH Holdings Corp. and its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Supplemental Reply With Respect To Proofs Of Administrative Expense Claim Numbers 18966 and 18967 (the "Supplemental Reply") filed by Akzo Nobel Coatings, Inc. and Akzo Nobel Industrial Coatings Mexico S.A. (collectively, the "Claimant") and respectfully represent as follows:

1. On March 29, 2011 the Reorganized Debtors filed the Reorganized Debtors' Statement Of Disputed Issues With Respect To Proofs Of Administrative Expense Claim Numbers 18966 and 18967 (Akzo Nobel Coatings, Inc. and Akzo Nobel Industrial Coatings Mexico S.A.) (Docket No. 21185) (the "Statement of Disputed Issues").

2. The Reorganized Debtors and the Claimant subsequently agreed to extend (a) the Claimant's deadline for filing its supplemental response to May 2, 2011 and (b) the Reorganized Debtors' deadline for filing their supplemental reply to May 13, 2011.

3. Because the Claimant has not filed a supplemental response, the Statement of Disputed Issues is uncontested and the Reorganized Debtors rely upon the Statement of Disputed Issues.

4. In the event that the Claimant files a supplemental response or otherwise raises additional issues contesting the assertions in the Statement of Disputed Issues, the Reorganized Debtors reserve all of the their rights to (a) supplement this Supplemental Reply and (b) assert that the Claimant has not followed the claims objection procedures approved by this Court.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging proofs of administrative expense claim numbers 18966 and 18967 in their entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
May 10, 2011

BUTZEL LONG, a professional corporation

By: /s/ Eric B. Fisher

Barry N. Seidel

Eric B. Fisher

Katie L. Cooperman

380 Madison Avenue, 22<sup>nd</sup> Floor  
New York, New York 10017  
(212) 818-1110

*Attorneys for Reorganized Debtors*

380 Madison Avenue, 22<sup>nd</sup> Floor  
New York, New York 10017  
(212) 818-1110  
Barry N. Seidel  
Eric B. Fisher  
Katie L. Cooperman

*Attorneys for Reorganized Debtors*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re	)	Chapter 11
DPH HOLDINGS CORP., <i>et al.</i> ,	)	Case No. 05-44481 (RDD)
	)	Jointly Administered
Reorganized Debtors.	)	

---

**CERTIFICATE OF SERVICE**

I hereby certify that on May 10, 2011, a true and correct copy of the Reorganized Debtors' Supplemental Reply With Respect To Proofs Of Administrative Expense Claim Numbers 18966 and 18967 (AKZO NOBEL COATINGS, INC. AND AKZO NOBEL INDUSTRIAL COATINGS MEXICO S.A.) was served by Fax to the following persons at the following address:

Richard B. Herzog, Esq.  
Byron C. Starcher, Esq.  
Nelson Mullins Riley & Scarborough, LLP  
201 17<sup>th</sup> Street, N.W., Suite 201  
Atlanta, GA 30363  
F: (404) 322-6050  
*Attorneys for AKZO Nobel Coatings, Inc. &  
AKZO Nobel Industrial Coatings Mexico S.A.*

Dated: Detroit, Michigan  
May 10, 2011

/s/ Alexis L. Richards  
Alexis L. Richards